

BEAUBEGARD PARISH SHERIFF  
TERREBIDE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
JUNE 30, 2022

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John A. Windham, CPA

## INDEPENDENT AUDITOR'S REPORT

Mr. M. Bolivar Bishop  
Sheriff and Ex-Officio Tax Collector  
Boutergard Parish Sheriff  
De Ridder, Louisiana

I have audited the accompanying general purpose financial statements of the Boutergard Parish Sheriff, as of and for the year ended June 30, 2002 as listed in the table of contents. Those general purpose financial statements are the responsibility of the Boutergard Parish Sheriff. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *GOVERNMENT AUDITING STANDARDS*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Boutergard Parish Sheriff, as of June 30, 2002 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *GOVERNMENT AUDITING STANDARDS*, I have also issued my report dated November 12, 2002 on my consideration of the Boutergard Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *GOVERNMENT AUDITING STANDARDS* and should be read in conjunction with this report in considering the results of my audit.

Mr. M. Richard Bishop  
Sheriff and Ex-Officio Tax Collector  
Bossierd Parish Sheriff  
DeRidder, Louisiana

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The continuing and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Bossierd Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements; and, in my opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.

  
Patrick W. Williams, CPA  
DeRidder, Louisiana  
November 12, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

# DEARBORN PARISH SHERIFF

## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2002

ASSETS	GOVERNMENTAL FUND TYPES	
	GENERAL	SPECIAL REVENUE
Cash and cash equivalents	\$ 1,598,973	\$ 24,903
Accounts receivable	73,774	-
Prepaid insurance	12,748	-
Due from other governmental units	88,520	-
Due from other funds	8,798	-
Amount to be provided for debt service	-	-
Equipment & machinery	-	-
Total assets	\$ 1,782,443	\$ 24,903
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 17,099	\$ -
Certificates of indebtedness	-	-
Due to taxing bodies and others	-	-
Due to other funds	128	-
Total liabilities	\$ 17,227	\$ -
Fund equity:		
Investment in general fixed assets	\$ -	\$ -
Fund balance:		
Unreserved - Undesignated	1,765,216	-
Designated for subsequent years expenditures	-	24,903
Total fund equity	\$ 1,765,216	\$ 24,903
Total liabilities and equity	\$ 1,782,443	\$ 24,903

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	AGENCY FUND	GENERAL FIXED ASSETS      GENERAL LONG-TERM DEBT	
\$ 1,866,150	\$ -	\$ -	\$ 3,491,806
-	-	-	73,774
-	-	-	12,398
-	-	-	88,530
128	-	-	6,896
-	-	215,800	215,800
-	2,868,108	-	2,868,108
<u>\$ 1,866,278</u>	<u>\$ 2,868,108</u>	<u>\$ 215,800</u>	<u>\$ 6,756,732</u>
\$ -	\$ -	\$ -	\$ 17,899
-	-	215,800	215,800
1,859,510	-	-	1,859,510
6,788	-	-	6,896
<u>\$ 1,866,278</u>	<u>\$ -</u>	<u>\$ 215,800</u>	<u>\$ 2,084,905</u>
\$ -	\$ 2,868,108	\$ -	\$ 2,868,108
-	-	-	1,766,216
-	-	-	24,933
<u>\$ -</u>	<u>\$ 2,868,108</u>	<u>\$ -</u>	<u>\$ 4,658,227</u>
<u>\$ 1,866,278</u>	<u>\$ 2,868,108</u>	<u>\$ 215,800</u>	<u>\$ 6,756,732</u>

The accompanying notes are an integral part of this statement.

## BEAUREGARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 2002

REVENUES			Totals (Memorandum Only)	
	General Fund	Special Revenue		
Taxes:				
Ad valorem	\$ 1,851,100	\$ -	\$ 1,851,100	
Sales tax	-	837,428	837,428	
Intergovernmental:				
Federal funds	282,090	-	282,090	
State funds	230,484	-	230,484	
Local funds	68,637	-	68,637	
Fees, charges and commissions:				
for services	1,247,956	-	1,247,956	
Use of money and property	60,816	7,110	67,926	
Miscellaneous	185	-	185	
Total revenue	\$ 3,541,238	\$ 844,538	\$ 4,385,776	
EXPENDITURES				
General government -				
Tax collector	\$ 211,006	\$ 68	\$ 211,071	
Public Safety:				
Administration	399,463	-	399,463	
Community services	22,629	-	22,629	
Civil services	134,380	-	134,380	
Criminal investigation	1,697,853	-	1,697,853	
Custody of prisoners	1,325,873	-	1,325,873	
Communications	253,482	-	253,482	
Automotive services	158,983	-	158,983	
Capital outlay	296,792	-	296,792	
Debt service:				
Principal payment	95,000	-	95,000	
Interest payment	15,900	-	15,900	
Total expenditures	\$ 4,613,861	\$ 68	\$ 4,613,929	

(Continued)

The accompanying notes are an integral part of this statement.



## BEAUREGARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 2002

	General Fund	Special Revenue	Total (Monomunicipal Only)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,071,833)	\$ 844,473	\$ (227,360)
OTHER FINANCING SOURCES (USES)			
Sale of assets	\$ 23,398	\$ -	\$ 23,398
Transfer in	866,020	-	866,020
Transfer out	(138)	(840,000)	(840,138)
Total other financing sources (uses)	\$ 889,280	\$ (840,000)	\$ 49,280
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (182,553)	\$ 4,473	\$ (178,080)
Fund balance, beginning	1,947,748	20,430	1,968,179
Fund balance, ending	\$ 1,765,215	\$ 24,903	\$ 1,790,119 (Excluded)

The accompanying notes are an integral part of this statement.

# BEAUBOARD PARISH SHERIFF

## COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL TYPES Year Ended June 30, 2012

REVENUES	General Fund		
	Budget	Actual	Variance (Favorable (Unfavorable))
Taxes:			
Ad valorem	\$ 1,650,000	\$ 1,651,300	\$ 1,300
Sales taxes	-	-	-
Intergovernmental revenues:			
Federal grants:			
Drug Task Force	112,000	112,075	75
Office of Emergency Preparedness	12,400	12,789	(11)
Law Enforcement Block Grant	31,551	31,551	-
INS Citizenship Applications	4,000	5,190	1,190
Cops More Grant	117,082	117,082	-
LA Highway Safety Commission	3,000	3,012	12
LA Commission on Law Enforcement - Response to Domestic Violence	34,900	20,151	(10,148)
State grants:			
State supplemental pay	206,800	206,709	(91)
D.A.R.E.	22,000	21,285	(715)
590 District Law Enforcement Planning Council, Inc.	2,900	2,900	-
Local funds:			
City of DeRidder	24,600	24,617	17
Enhanced 911 Operations	44,000	44,000	-
Fees, charges and commissions for services:			
Commission on state revenue sharing	154,000	154,278	278
Commission on licenses and fines	51,200	52,234	1,034
Commission on sales tax and license collections	272,000	274,998	2,998
Commission on ad valorem taxes	8,500	8,251	(149)
Commission on fines and bonds	43,000	43,896	896
Commission on sales and seizures	13,600	13,668	148
Commission on judicial sales	68,000	78,847	10,847
Commission on sales to inmates	-	182	182
Criminal, traffic, and civil court fees	95,000	95,206	206
Court attendance fees	10,000	10,710	710
Transportation of prisoner fees	12,900	13,878	1,378

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The accompanying notes are an integral part of this statement.

## BEAUREGARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL TYPES

Year Ended June 30, 2002

REVENUES	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Fees, charges and commissions for services:			
Feeding and keeping prisoner fees (parish)	95,000	95,424	424
Feeding and keeping prisoner fees (state and federal)	365,500	377,284	11,784
Tax notices and advertisement fees	14,300	14,880	580
Animal control	11,400	11,620	220
Interest	61,500	60,836	(664)
Miscellaneous	165	185	20
Total revenues	\$ 3,516,398	\$ 3,541,238	\$ 24,840

Special Revenue Fund		
Budget	Actual	Variance Favorable (Unfavorable)
-	-	-
-	-	-
-	-	-
1,000	7,100	100
-	-	-
<u>\$ 837,000</u>	<u>\$ 844,700</u>	<u>\$ 7,500</u>
(Continued)		

The accompanying notes are an integral part of this statements.

# BEAUREGARD PARISH SHERIFF

## COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL TYPES Year Ended June 30, 2001

EXPENDITURES	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>GENERAL GOVERNMENT</b>			
Tax collector	\$ 206,272	\$ 211,006	\$ 5,264
<b>PUBLIC SAFETY</b>			
Administration	\$ 402,429	\$ 398,463	\$ 2,966
Community services	27,420	22,629	4,821
Civil services	134,754	134,340	374
Criminal investigations	1,701,860	1,697,653	3,807
Custody of prisoners	1,238,873	1,228,873	10,000
Communications	258,274	258,482	(208)
Automotive services	162,280	158,983	3,217
Capital outlay	201,000	206,792	4,288
Debt service:			
Principal payments	95,000	95,000	-
Interest payments	15,000	15,500	(500)
Total public safety	\$ 4,430,840	\$ 4,482,053	\$ 28,783
Total expenditures	\$ 4,647,112	\$ 4,613,061	\$ 34,051
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,130,814)	\$ (1,071,823)	\$ 58,991
<b>(OTHER FINANCING SOURCES-(USES))</b>			
Sale of assets	\$ 21,000	\$ 23,798	\$ 2,798
Transfers in	864,500	864,820	1,520
Transfers out	-	(128)	(128)
Total other financing sources (uses)	\$ 885,500	\$ 868,290	\$ 17,210
Gross (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (245,314)	\$ (982,333)	\$ 62,781
Fund balance, beginning	1,947,749	1,947,749	-
Fund balance, ending	\$ 1,702,435	\$ 1,765,216	\$ 62,781

Special Revenue Fund		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 65	\$ 65	\$ -
\$ -		\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	\$ -	\$ -
\$ 65	\$ 65	\$ -
\$ 838,935	\$ 844,475	\$ 7,538
\$ -	\$ -	\$ -
-	-	-
(840,000)	(840,000)	-
\$ (840,000)	\$ (840,000)	\$ -
\$ (7,065)	\$ 4,475	\$ 7,538
20,430	20,430	
\$ 17,365	\$ 24,905	\$ 7,538
		(Concluded)

The accompanying notes are an integral part of this statement.

**BEAUBOARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
As of and for the year ended June 30, 2002

**INTRODUCTION**

*As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas. As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, and other services. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.*

*As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing all ad valorem property taxes, parish occupational licenses, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.*

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Beauboard Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

Section 2108 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff's office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibilities, such as the parish police jury, parish school board, or other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.



**BEAUREGARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**C. FUND ACCOUNTING**

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund Accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund and Special Revenue Fund), and fiduciary (Agency Funds). These funds are described as follows:

**General Fund**

The general fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, federal grant programs and maintenance of prisoners. General operating expenditures are paid from this fund.

**Special Revenue Fund**

The special revenue fund is used to deposit a parish wide one-quarter cent sales tax. The sales tax is to be used to increase beginning salary levels for deputies and to provide for future cost of living salary adjustments, to provide permanent funding for drug education programs, such as D.A.R.E. in schools, and to fund an increase in personnel and equipment for narcotics, patrol and detective divisions.

**Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, and other fees. Disbursements from these funds are made to various parish agencies, litigants in suits, and others in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.

**BEAUREGARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to the timing of recognizing and reporting revenues and expenditures in the accounts and in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The general fund and special revenue fund are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting for the general and special revenue fund, and the modified cash basis, which approximates the modified accrual basis, for the agency funds. The general fund used the following practices in recording revenues and expenditures.

**Revenues**

State revenue sharing, which is based on population and households in the parish, is recorded in the year the taxes are received.

Ad valorem taxes are assessed for the calendar year on November 15 of each year and become delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

**Expenditures and Expenses**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as capital expenditures at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

**E. BUDGET PRACTICES**

The proposed budget for 2001-2002 was made available for inspection on June 5, 2001. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Beauregard Parish Sheriff's office on June 15, 2001, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

**BEAUREGARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

All expenditure appropriations lapse at year-end. Unexpended appropriations and any excesses of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments, if their original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 2002, the sheriff had no investments.

**G. INVENTORY**

The Sheriff had no inventory as of June 30, 2002.

**H. FIXED ASSETS**

The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flows" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental funds when purchased. No depreciation has been provided on general fixed assets.

**BEAUBOARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the *General Fixed Assets Account Group*, and are recorded as expenditures in the governmental funds when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

**L. ANNUAL SICK LEAVE**

Full-time employees of the Sheriff's office earn ten days annual sick leave each year. Annual sick leave cannot be accumulated. Vacation leave will be granted according to length of service, ranging from five to fifteen days per year for full-time employees. Vacation leave must be used in blocks of not less than five days at a time.

**A. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned *Memorandum Only* to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**K. FUND EQUITY**

Designated Fund Balance -

Designated fund balance represents tentative plans for future use of financial resources.

**L. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement	-	8.40	-
Law Enforcement	5.71	5.71	12-31-09

**BEAUBOARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**3. CASH AND CASH EQUIVALENTS**

At June 30, 2002, the sheriff has cash and cash equivalents (book balances) totaling \$3,491,028, as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Demand deposits	\$ -	\$ -	\$ 212,136	\$ 212,136
Interest bearing demand deposits	823,229	-	49,958	873,187
Money market accounts	30,841	24,900	1,664,956	1,699,700
Time deposits	736,383	-	-	736,383
Post cash	600	-	-	600
Total	<u>\$ 1,598,053</u>	<u>\$ 24,900</u>	<u>\$ 1,865,150</u>	<u>\$ 3,491,028</u>

These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2002, the sheriff has \$3,666,340 in deposits (collected bank balances). These deposits are secured from risk by \$408,070 of federal deposit insurance and \$3,278,270 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized pledged (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

Some statutes relating to cash and cash equivalents are located at Note 1F, "Cash and cash equivalents."

**4. RECEIVABLES**

The receivables of \$ 71,744 at June 30, 2002, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Accounts receivable	<u>\$ 71,744</u>

**BEAUBOARD PARISH SHERIFF  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**5. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 2002 are as follows:

<u>Funds</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 6,768	\$ 128
Tax Collector Agency Fund	128	2,000
Narcotics Seizure Fund	-	296
Immune Agency Fund	-	4,263
Criminal Court Fund	-	-
Cash Bond Fund	-	188
Total	<u>\$ 6,896</u>	<u>\$ 6,896</u>

**6. GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 2001</u>	<u>Additions</u>	<u>Deletions and Adjustments</u>	<u>Balance June 30, 2002</u>
Buildings	\$ 540,127	\$ -	\$ -	\$ 540,127
Vehicles	797,453	165,866	(161,618)	801,621
Office furniture and equipment	343,688	116,567	(7,408)	452,847
Law enforcement weapons and equipment	<u>1,039,074</u>	<u>14,408</u>	<u>(11,979)</u>	<u>1,071,513</u>
Total	<u>\$ 2,742,342</u>	<u>\$ 296,781</u>	<u>\$ (171,025)</u>	<u>\$ 2,868,108</u>

**7. PENSION PLAN**

Sheriff's Pension and Relief Fund

Substantially all employees of the Beauregard Parish Sheriff's office are members of the Sheriff's Pension and Relief Fund (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

**BEAUREGARD PARISH SHERIFF  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 59 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 32 but less than 35 years, 2.35 percent for each year if total service is at least 35 but less than 39 years, and 2 percent for each year if total service is at least 39 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1996). In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 32 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 39 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, PO Box 3163, Monroe, Louisiana 71220, or by calling (318) 382-3199.

**Funding Policy** - Plan members are required by statute to contribute 9.8 percent of their annual covered salary and the Beaurgard Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 7.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Beaurgard Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beaurgard Parish Sheriff's contributions to the System for the years ending June 30, 2002, 2003, and 2004 were \$151,231, \$429,209, and \$101,013, respectively, equal to the required contributions for each year.

**State of Louisiana, Public Employees Deferred Compensation Plan**

The Sheriff offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

BEAUBOARD PARISH SHERIFF  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal or state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, \$20 per month, and contribute up to a maximum of 25% of taxable compensation, not to exceed \$8,000 per calendar year.

A special "catch-up" provision may be used to invest up to \$15,000 per year for those years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds have independent investment objectives and utilize different investment strategies. With the exception of the Great-West Quantized Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment performance of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .35% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following retirement options chosen. These options include among others:

- Periodic payment
- Payments over you lifetime
- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above options.

The Plan is administered by Great-West Life and Annuity Insurance Company, 2257 South Acadian Thruway Suite 300, Baton Rouge, LA 70808; (800) 937-1804 or (225) 924-8080.



**BEAUBOARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**8. CHANGES IN AGENCY FUND BALANCES**

*A summary of changes in agency fund balances due to taxing bodies and others follows:*

	<u>Balance</u> <u>July 1, 2001</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2002</u>
<b>Agency funds</b>				
Cash bond fund	\$ 1,877	\$ 112,790	\$ 165,403	\$ 17,156
Criminal court fund	51,160	566,916	573,577	44,499
Civil suit fund	18,404	821,488	733,218	107,654
Traffic court fund	42,149	490,122	486,101	46,170
Marijuana seizure fund	10,858	5,847	34,078	2,435
Tax collector	528,586	18,409,801	27,284,102	1,634,285
Interest fund	18,832	128,793	128,844	11,841
<b>Total</b>	<u>\$ 677,866</u>	<u>\$ 19,551,647</u>	<u>\$ 29,143,361</u>	<u>\$ 1,866,150</u>

**9. TAXES PAID UNDER PROTEST**

*As of June 30, 2002 the sheriff was holding in escrow, taxes paid under protest in the amount of \$ 1,802,522, including interest earned on the escrow amount. A civil suit has been filed and litigation continues on the protested amount.*

**10. LITIGATION AND CLAIMS**

*The sheriff is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the sheriff and his legal counsel the outcome of these lawsuits will not have a material effect on the accompanying general purpose financial statements and, accordingly, no provision of losses has been recorded.*

**11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY**

*The Beauboard Parish Police Jury does not pay for any of the operating expenses of the sheriff. The parish police jury furnishes the sheriff with office space for the administration of his office and the collection of taxes levied by the various taxing districts of the parish.*

*In addition to the above, the Parish Police Jury provides the sheriff with jail facilities, feeds prisoners and furnishes medical care for the parish prisoners as provided by law.*

BEAUREGARD PARISH SHERIFF  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**12. GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transaction for the year ended June 30, 2003:

<u>Primary Government</u> <u>Certificates of Indebtedness</u>	
Long-term obligations payable at June 30, 2001	\$ 300,000
Addition	-
Deduction	<u>(95,000)</u>
Long-term obligations payable at June 30, 2002	<u>\$ 205,000</u>

Certificates of Indebtedness are comprised of the following individual issues at June 30, 2002:

Certificates of Indebtedness:

\$480,000 Series 2000 Certificates of Indebtedness of the Law Enforcement Division of the Parish of Beauregard, due in semi-annual installments through September 2004, interest at the rate of 5.0%	\$215,000
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The annual requirements to amortize all certificates outstanding at June 30, 2002, including interest of \$16,250 for the Beauregard Parish Sheriff is as follows:

<u>Fiscal Year</u>	<u>Certificate of Indebtedness</u>
2003	<u>115,750</u>
2004	<u>115,500</u>
Total	<u>\$ 231,250</u>

**BOCA REGARD PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS (CONCLUDED)**

**13. STATE REVENUE SHARING FUNDS**

There were no excess revenue sharing funds. The revenue sharing funds provided by Act 703 of 1999 were distributed as follows:

<b>Bocaregard Parish:</b>	
Police Jury	\$ 114,834
School Board	182,854
Assessor	50,656
Sheriff	
Law Enforcement District -	
Includes Commission	154,278
Library	50,455
Revolvin Funds	11,247
Total	<u>\$ 673,410</u>

**14. TAX COLLECTOR AGENCY FUND**

(Unaffiliated balances at June 30, 2002)

Due to Louisiana Forestry Commission	\$ 26
Due to Bocaregard Parish Police Jury	6,454
Due to Bocaregard Parish School Board	15,243
Due to Bocaregard Parish Waterworks District	126
Due to Bocaregard Parish Library	2,205
Due to Bocaregard Parish Sheriff	4,513
Due to Bocaregard Parish Assessor	1,206
Due to Bocaregard Parish Fire Districts	294
Due to City of Delcider	1,825
Due to Town of Marysville	0
Precollected taxes receivable	1,600,325
Due to general fund	<u>1,000</u>
Total	<u>\$ 1,638,423</u>

## SUPPLEMENTAL INFORMATION SCHEDULES

## BEAUBOARD PARISH SHERIFF

### GENERAL FUND

#### General Fund

The general fund is the primary operating fund of the sheriff and receives most of the revenues derived by the sheriff from local sources (principally ad valorem taxes and sales tax commissions) and state sources (principally state revenue sharing). General fund expenditures represent the cost of general operations of the Sheriff's department. The general fund is used to account for all financial resources and expenditures except those that are required to be accounted for in another fund.

## BEAUREGARD PARISH SHERIFF

GENERAL FUND  
 SCHEDULE OF REVENUES  
 Year Ended June 30, 2002

## REVENUES

Ad valorem taxes	\$ 1,851,100
Intergovernmental revenues:	
Federal grants:	
Drug Task Force	112,073
Office of Emergency Preparedness	12,789
Local Law Enforcement Block Grant	11,551
INS Citizenship Applications	5,168
CCPS MORE Grant	117,082
Federal LA Highway Safety Commission	3,012
Federal LA Commission on Law Enforcement -	
Response to Domestic Violence	20,931
State grants:	
State supplemental pay	286,708
D.A.R.E.	21,283
State SW District Law Enforcement Planning Council, Inc.	2,500
Local funds:	
City of DelRidder	34,637
Enhanced 911 Operations	44,000
Fees, charges and commission for services:	
Commission on state revenue sharing	154,278
Commission on licenses and fines	92,214
Commission on sales tax and license collections	234,968
Commission on ad valorem taxes	8,251
Commission on fines and bonds	42,896
Commission on sales and seizures	15,868
Commission on judicial sales	78,847
Commission on sales to inmates	182
Criminal, traffic, and civil court fees	59,206
Court attendance fees	80,716
Transportation of prisoner fees	15,878
Feeding and keeping prisoner fees (parish)	55,424
Feeding and keeping prisoner fees (state and federal)	377,204
Tax notices and advertisement fees	14,860
Animal control	11,620
Interest	68,816
Sale of assets	22,298
Miscellaneous	883
Transfers in	808,620
Total revenues	<u>\$ 4,438,856</u>

## BEAUREGARD PARISH SHERIFF

GENERAL FUND  
 SCHEDULE OF EXPENDITURES  
 Year Ended June 30, 2002

**GENERAL GOVERNMENT****Taxation - Tax Collector:**

Personal services and related benefits	\$ 167,627
Materials, supplies, and other charges	41,229
Training and travel	2,159
Total Tax Collector expenses	<u>\$ 210,996</u>

**PUBLIC SAFETY****Administration:**

Personal services and related benefits	\$ 315,513
Materials, supplies, and other charges	18,899
Training and travel	5,249
Total Administration expense	<u>\$ 339,461</u>

**Community Services:**

Materials, supplies, and other charges	<u>\$ 22,629</u>
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**Civil Services:**

Personal services and related benefits	\$ 139,842
Materials, supplies, and other charges	4,478
Training and travel	60
Total Civil Services expense	<u>\$ 134,380</u>

**Criminal Investigation:**

Personal services and related benefits	\$ 1,467,710
Law enforcement supplies	18,099
Materials, supplies, and other charges	118,142
Travel and Deputy training	16,067
Deputy uniforms	11,385
Informants/Narcotics	74,680
Capital outlay	<u>118,587</u>
Total Criminal Investigation expense	<u>\$ 1,816,543</u>

(Continued)

## DELAUREGARD PARISH SHERIFF

GENERAL FUND  
 SCHEDULE OF EXPENDITURES  
 Year Ended June 30, 2002

## Custody of Prisoners:

Personal services and related benefits	\$ 1,113,636
Food	140,317
Prisoner welfare expense	1,680
Jail materials, supplies, and other charges	48,705
Training and travel	7,652
Transportation of prisoners	4,099
Uniforms	<u>2,734</u>
Total Custody of Prisoners expense	<u>\$ 1,329,833</u>

## Communications:

Personal services	\$ 218,288
Materials, supplies, and other charges	31,210
Training and travel	4,944
Capital outlay	<u>12,399</u>
Total Communications expense	<u>\$ 267,841</u>

## Automotive Services:

Operations - gas, oil, maintenance, and repairs	\$ 120,642
Insurance	38,271
Capital outlay	<u>169,890</u>
Total Automotive Services expense	<u>\$ 328,799</u>

## Debt service:

Principal payments	\$ 98,040
Interest payment	<u>13,280</u>
Total Debt service	<u>\$ 111,320</u>

## Other Expenses

Transfer out	<u>\$ 128</u>
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Total Expenditures	<u>\$ 4,613,189</u>
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(Continued)



## BEAUREGARD PARISH SHERIFF

### AGENCY FUNDS

#### Sheriff's Fund

The Sheriff's Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. It also accounts for collection of bonds, fines and cost, and payment of these collections to the recipients in accordance with applicable laws.

#### Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

#### Inmate Fund

The Inmate Fund accounts for money deposited by prison inmates while incarcerated in the Beauregard Parish Jail. Withdrawals are made for purchases from the jail commissary, supplies and medical benefits. Any balance remaining to the credit of the prisoner is refunded upon release or transfer to another prison.

# BEAUREGARD PARISH SHERIFF

## FIDUCIARY FUND TYPE - AGENCY FUNDS

### COMBINING BALANCE SHEET

June 30, 2002

ASSETS	Cash Bond Fund	Criminal Court Fund	Civil Suit Fund
Cash	\$ 17,156	\$ 44,499	\$ 197,634
Due from general fund	-	-	-
Total assets	\$ 17,156	\$ 44,499	\$ 197,634
LIABILITIES			
Due to taxing bodies and others	\$ 18,967	\$ 44,499	\$ 197,634
(Due to general fund)	189	-	-
Total liabilities	\$ 17,156	\$ 44,499	\$ 197,634

<u>Traffic Court Fund</u>	<u>Narcotics Seizure Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Fund</u>	<u>Total</u>
\$ 46,170	\$ 2,425	\$ 1,638,293	\$ 11,940	\$ 1,866,150
-	-	128	-	128
<u>\$ 46,170</u>	<u>\$ 2,425</u>	<u>\$ 1,638,421</u>	<u>\$ 11,940</u>	<u>\$ 1,866,278</u>
\$ 46,170	\$ 2,139	\$ 1,634,423	\$ 7,638	\$ 1,838,910
-	286	2,800	4,280	6,368
<u>\$ 46,170</u>	<u>\$ 2,425</u>	<u>\$ 1,638,423</u>	<u>\$ 11,940</u>	<u>\$ 1,866,278</u>

# MEADLAND PARISH SHERIFF

## FIDUCIARY FUND TYPE - AGENCY FUNDS SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS Year Ended June 30, 2002

	Cash Bond Fund	Criminal Court Fund	Civil Suit Fund
BALANCE AT BEGINNING OF YEAR	\$ 7,877	\$ 51,160	\$ 19,404
<b>Additions:</b>			
Deposits			
Sheriff's sales	\$ -	\$ -	\$ 733,268
Bonds	45,588	-	-
Fines and costs	66,923	566,916	-
Seizure funds	-	-	-
Prison inmates	-	-	-
Taxes, fees, etc. paid to Tax Collector	-	-	-
Commitments	-	-	68,220
Commission on inmate sales	-	-	-
Interest earned	189	-	-
Total additions	\$ 112,710	\$ 566,916	\$ 821,488
Subtotal	\$ 120,587	\$ 618,076	\$ 840,892
<b>Reductions:</b>			
Taxes, fees, etc. distributed to taxing bodies	\$ 66,361	\$ -	\$ -
Deposits sent to:			
Sheriff's general fund	-	38,192	137,154
Clerk of Court	-	12,177	36,263
Police Jury	-	369,284	-
District Attorney	-	99,368	-
Indigent Defender Board	-	43,229	-
City of DeRidder	-	-	-
Attorneys, appraisers, etc.	-	-	31,825
Commitments	-	-	57,148
Litigants	-	-	473,820
Crime Laboratory	-	15,631	-
Crime victim reparations	-	14,451	-
Refunds	36,842	2,414	5,076
Inmate withdrawals for purchase of merchandise and supplies	-	-	-

Traffic Court Fund	Narcotics Seizure Fund	Tax Collector Fund	Inmate Fund	Total
\$ 42,349	\$ 20,638	\$ 529,596	\$ 16,032	\$ 607,565
\$ -	\$ -	\$ -	\$ -	\$ 733,268
-	-	-	-	45,798
498,122	-	-	-	1,123,861
-	5,544	-	-	5,544
-	-	-	110,960	118,960
-	-	28,408,811	-	28,408,811
-	-	-	-	88,229
-	-	-	13,793	13,793
-	300	-	-	492
\$ 498,122	\$ 5,847	\$ 28,408,811	\$ 124,753	\$ 30,531,647
\$ 532,271	\$ 36,505	\$ 28,938,397	\$ 140,785	\$ 31,208,513
\$ -	\$ -	\$ 27,294,002	\$ -	\$ 27,294,463
39,353	11,432	-	-	228,831
35,999	-	-	-	74,443
158,809	-	-	-	528,663
93,876	-	-	-	132,426
98,831	-	-	-	134,360
-	11,571	-	-	11,371
-	-	-	-	26,829
-	-	-	-	57,348
-	-	-	-	475,820
28,540	-	-	-	44,171
1,200	-	-	-	15,851
377	677	-	41,362	83,578
-	-	-	10,387	18,387

(Continued)

# BEAUREGARD PARISH SHERIFF

## FIDUCIARY FUND TYPE - AGENCY FUNDS SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS Year Ended June 30, 2002

	Cash (Bank) Fund	Criminal Court Fund	Civil Suit Fund
<b>Reductions (continued)</b>			
Commissary purchases	\$ -	\$ -	\$ -
Interfund transfers	228	-	-
Department of Public Safety	-	3,580	-
Fund costs	-	-	748
CMIS	-	2,824	-
Act 582 Res	-	2,789	-
Traumatic Injury Trust Fund	-	3,872	-
Thirty-sixth Judicial District Chief Justice Expense Fund	-	7,844	-
Total reductions	<u>\$ 103,431</u>	<u>\$ 573,577</u>	<u>\$ 133,238</u>
<b>BALANCE AT END OF YEAR</b>	<u>\$ 17,156</u>	<u>\$ 44,489</u>	<u>\$ 307,654</u>

<u>Traffic Court Fund</u>	<u>Narcotics Seizure Fund</u>	<u>Tax Collector Fund</u>	<u>Insane Fund</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 32,376	\$ 32,376
-	583	-	24,463	25,046
-	-	-	-	3,580
-	7	-	22	77
7,256	-	-	-	10,080
7,125	-	-	-	9,684
12,590	-	-	-	15,682
<u>17,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,989</u>
<u>\$ 46,101</u>	<u>\$ 24,870</u>	<u>\$ 27,294,182</u>	<u>\$ 128,844</u>	<u>\$ 28,343,343</u>
<u>\$ 46,170</u>	<u>\$ 2,423</u>	<u>\$ 1,845,283</u>	<u>\$ 11,941</u>	<u>\$ 1,866,190</u>
				(Continued)

**BEAUREGARD PARISH SHERIFFS TAX COLLECTOR AGENCY FUND**  
**DeRidder, Louisiana**

**Statement of Collections, Distributions, and Unsettled Balances**  
**For the Year July 1, 2001 to June 30, 2002**

<b>UNSETTLED BALANCES AT JUNE 30, 2001</b>	<b>\$ 120,588</b>
<b>Collections</b>	
Ad valorem taxes:	
Beauregard Parish	\$ 12,268,288
City of DeRidder	429,067
Town of Merryville	13,925
Payment in lieu of taxes	10,588
Interest earned on:	
Delinquent taxes	
Beauregard Parish	9,836
City of DeRidder	798
Town of Merryville	43
Investments	7,215
Protested taxes	21,319
Occupational and chain store licenses:	
Beauregard Parish	105,446
City of DeRidder	299,500
Town of Merryville	43,886
State revenue sharing	675,410
Tax notices, etc.	14,881
Sales tax:	
City of DeRidder	3,814,825
Beauregard Parish School Board	4,628,827
Beauregard Parish Police Jury	2,757,524
Town of Merryville	215,305
Sheriff	837,428
Adult recreation	158,864
Back taxes	1,725
Protested taxes	1,079,130
Tax sale redemptions	18,908
Louisiana Tax Commission assessment fee	2,994
<b>Total collections</b>	<b>\$ 29,510,260</b>
<b>Total</b>	<b>\$ 30,030,848</b>
	(Continued)



**BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND**  
**DeRidder, Louisiana**

**Statement of Collections, Distributions, and Unsettled Balances**  
**For the Year July 1, 2001 to June 30, 2002**

**Distributions**

Louisiana Department of Agriculture and Forestry	\$ 18,387
Louisiana Tax Commission	2,594
Beauregard Parish	
Police Jury	5,999,137
School Board	12,493,717
Waterworks districts	215,880
Library	851,911
Sheriff	2,692,517
Assessor	507,689
Clerk of Court	1,000
Fire districts	386,423
Sales tax audit fees	64,900
Pension funds	268,710
Town of Merryville	271,327
City of DeRidder	4,647,122
Refunds	3,484
Redemption refunds	36,042
Miscellaneous	
Total distributions	<u>\$ 38,794,423</u>
UNSETTLED BALANCES AT JUNE 30, 2002	
DUE TO TAXING BODIES AND OTHERS	<u>\$ 1,626,423</u>
	(Concluded)

## GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

BEAUREGARD PARISH SHERIFF  
GENERAL FIXED ASSETS  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
Year Ended June 30, 2002

	<u>Buildings</u>	<u>Office Furniture &amp; Equipment</u>	<u>Criminal Investigation</u>
General Fixed Assets, Beginning	\$ 548,127	\$ 345,688	\$ 318,248
Additions	-	116,567	7,945
Deletions & adjustments	<u>-</u>	<u>(7,808)</u>	<u>-</u>
General Fixed Assets, Ending	<u>\$ 548,127</u>	<u>\$ 454,447</u>	<u>\$ 343,789</u>

<i>Custody of Prisoners</i>	<i>Communications</i>	<i>Automotive</i>	<i>Total</i>
\$ 71,823	\$ 691,007	\$ 797,493	\$ 2,742,342
-	6,873	163,886	266,791
-	(1,979)	(161,638)	(171,625)
<u>\$ 71,823</u>	<u>\$ 695,901</u>	<u>\$ 801,621</u>	<u>\$ 2,864,108</u>

# John A. Windham, CPA

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John A. Windham, CPA

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Mr. M. Balfour Bishop  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
De Ridder, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Sheriff, as of and for the year ended June 30, 2002, and have issued my report thereon dated November 12, 2002. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in **GOVERNMENT ACCOUNTING STANDARDS**, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Beauregard Parish Sheriff's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under **GOVERNMENT ACCOUNTING STANDARDS**.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Beauregard Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a

Mr. M. Belvoir Bishop  
Sheriff and Ex-Officio Tax Collector  
Boutangard Parish Sheriff  
De Ridder, Louisiana

relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Boutangard Parish Sheriff, the Legislative Auditor, and others within the organization, is not intended to be, and should not be, used by anyone other than these specified parties.

  
De Ridder, Louisiana  
November 12, 2002